

DELINQUENT PROPERTY TAXES

Prior Law

There were no specific provisions in the Iowa Code.

New Provisions

Senate File 450 provides that no time limitation shall apply to an action brought by a county to collect delinquent property taxes levied on or after April 1, 1992. This codifies the Iowa Supreme Court's ruling in *Fennelly v. A-1 Machine & Tool Co.*, No. 73/04-1232 (October 6, 2006). The court held that the county is immune from the statute of limitations when collecting delinquent property taxes.

Sections Amended

Section 1 of Senate File 450 amends Iowa Code section 614.1, Code 2007, by adding new subsection 14.

Effective Date

July 1, 2007.